

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)

Dated: 17th September, 2025

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)“T” dated the 30th June, 2017, and was last amended vide notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/9 dated 16th January, 2025, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Nagaland Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22nd day of September 2025.

(IMTIMENLA)

Addl. Secretary to Government of Nagaland

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.II) / 24
Copy to:-

Dated: 17th September, 2025

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Addl. Chief Secretary to Chief Minister, Nagaland, Kohima
3. The P.P.S. to Chief Secretary, Nagaland, Kohima
4. The P.S. to all Ministers, Nagaland, Kohima.
5. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries / Secretaries to the Government of Nagaland.
6. The Commissioner, Nagaland, Kohima.
7. The Commissioner of State Taxes, Nagaland, Dimapur.
8. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
9. All Heads of Department.
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file/Office copy.

(IMTIMENLA)

Addl. Secretary to Government of Nagaland